



KATHLEEN  
**McGUINNESS**  
DELAWARE  
STATE AUDITOR

## ***School Construction: Lake Forest School District***

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**What Was Performed?** An Examination of the Lake Forest School District's Schedule of Construction Projects for Fiscal Year Ended June 30, 2019, was performed.

**Why This Engagement?** School construction examination engagements are performed to determine compliance with *Delaware Code*, the *State of Delaware Department of Education School Construction Technical Assistance Manual*, and the *State of Delaware Budget and Accounting Policy Manual*. This engagement was performed in accordance with 29 Del. C. §7526 and examines Bond Bill construction project expenditures incurred by the school district.

**What Was Found?** It is my pleasure to report this engagement contained an unmodified opinion.<sup>1</sup> In addition, our examination includes two findings required to be reported under *Government Auditing Standards*:

- Two of eight purchase orders were tested, and one of those orders was missing the contract number. The purchase order was for \$264,950.
- The district did not document whether it notified the Department of Education (DOE), Office of Management and Budget (OMB), Insurance Coverage Office, and the Office of Auditor of Accounts (OAOA) upon completion of Lake Forest High School renovations and Central Elementary School renovations. The district also did not document whether it notified DOE, OMB and OAOA when Lake Forest High School received approval for occupancy after renovations.

The School Construction: Lake Forest School District examination can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen McGuinness at [Kathleen.Mcguinness@delaware.gov](mailto:Kathleen.Mcguinness@delaware.gov).

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<sup>1</sup> An unmodified opinion is sometimes referred to as a "clean" opinion. It is one in which the auditor expresses an opinion that the referenced schedule(s) present fairly, in all material respects, the information based on established criteria as stated in the audit report.